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JOINT MEETING OF THE LEGISLATIVE TAXATION COMMITTEES

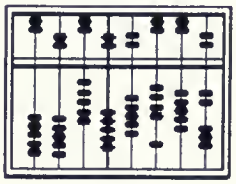
January 10, 1991

Property Assessment Topics

1. Introduction
2. Definition of Terms
3. Property Assessment/Taxation
4. Reappraisal Cycles
5. Reappraisal Progress
6. Sales Assessment Ratio Studies
   * Supreme Court Decision
   * Additional Litigation
   * Maps on Return to Base Year
   * HB-703
   * Coefficient of Dispersion
7. Market Model
8. Property Tax Classification Reform
9. Beneficial Use Litigation
10. Taxable valuations by property class by county, municipality and school district
11. Furniture and Fixtures Exemption
12. Impact of HB-20 (personal property rate reduction)
13. 1990 Sales Assessment Ratio Study Report

$20,000 = MARKET VALUE

$20,000 x 3.86% = $772
MARKET VALUE x TAX RATE = TAXABLE VALUE



$772 x .250 = $193.00
TAXABLE VALUE x MILL LEVY = TAXES

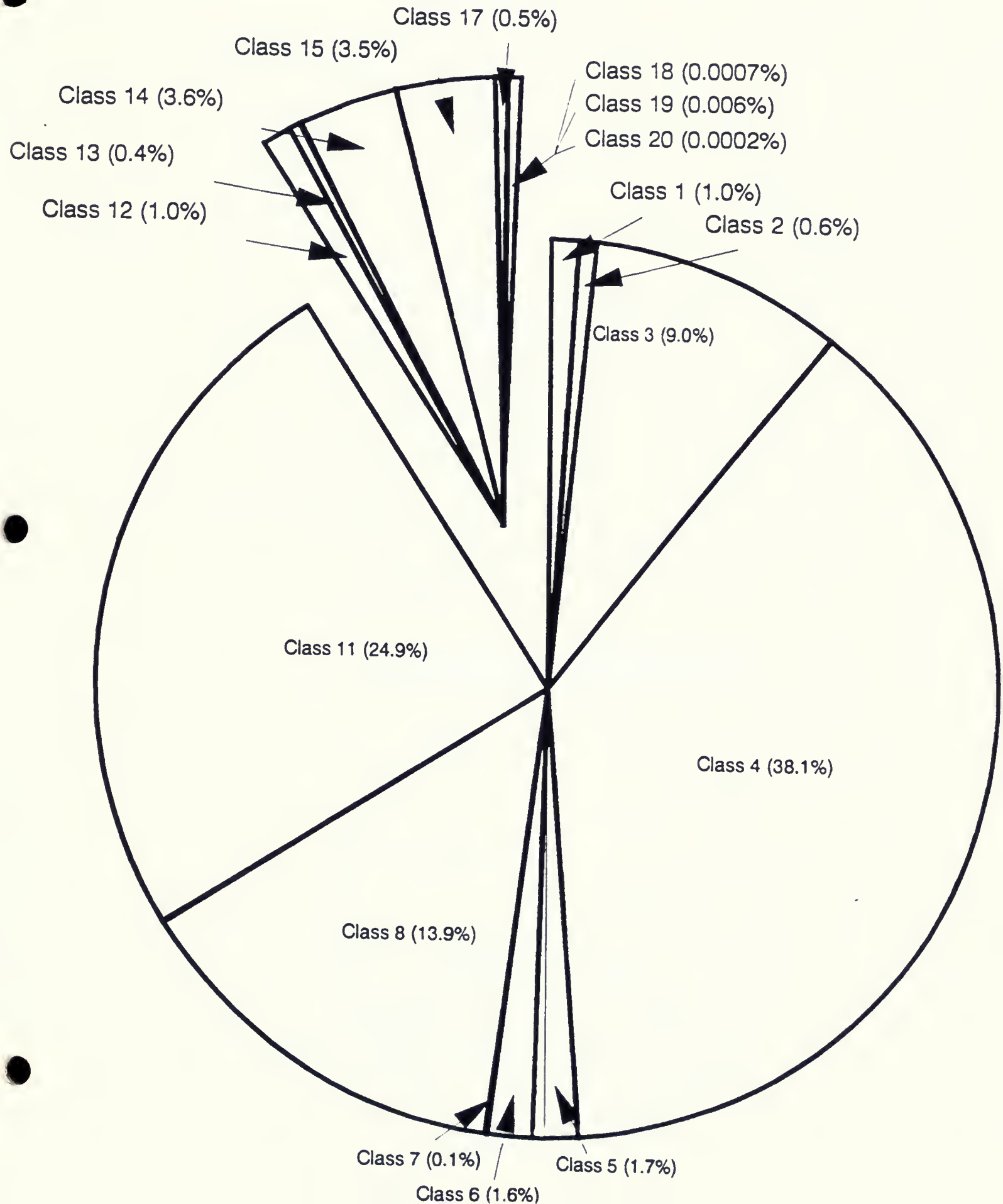
Residential and Commerical Real Property Tax Definitions

APPRAISED/ASSESSED VALUE	A value determined by the Dept. of Revenue for use in computing local government taxes. Under 15-8-111, MCA, (except for a few noted exceptions) all taxable property must be assessed at 100% of its market value.
MARKET VALUE	The value at which property would change hands between a willing buyer and a willing seller.
TAXABLE VALUE	3.86 percentage of assessed value
MILL	A tenth of a cent. Mills are applied to taxable value to determine taxes owed. One mill applied to $1,000 of taxable value produces $1 in tax.

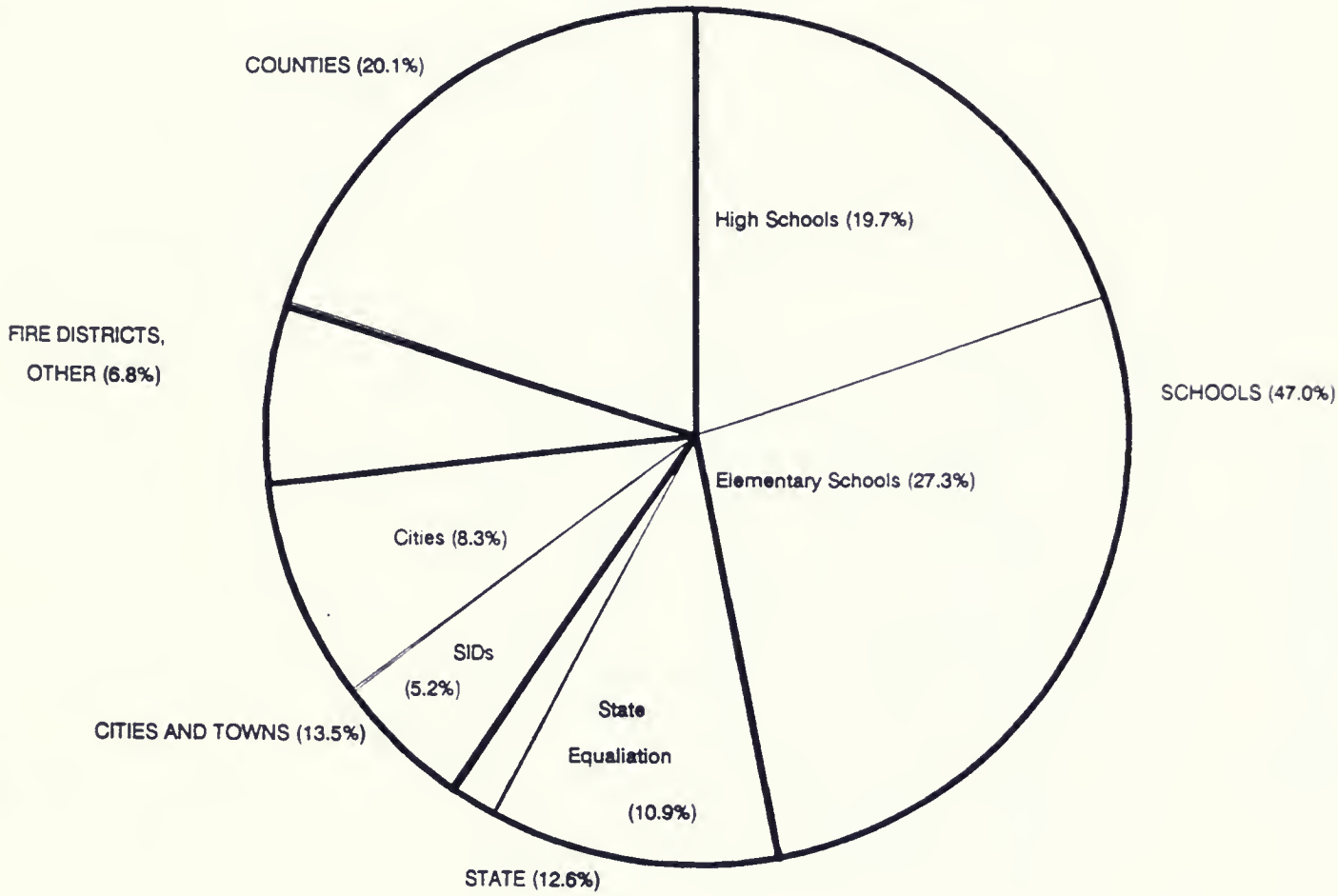
PROPERTY CLASSIFICATION GROUPINGS

AGRICULTURAL LAND	Land in excess of 20 acres or land producing at least $1,500 in annual agricultural income.
TIMBERLAND	Land exceeding 15 acres capable of producing timber in commercial quantities.
CENTRALLY ASSESSED	Basically public utilities, railroads, and airlines.
PERSONAL PROPERTY	All property not considered real estate or improvements.
COMMERCIAL - REAL	Land and improvements owned by a business and/or used in certain income producing activities.
RESIDENTIAL - REAL	Land and improvements other than commercial land and improvements. This primarily includes property used as residences.

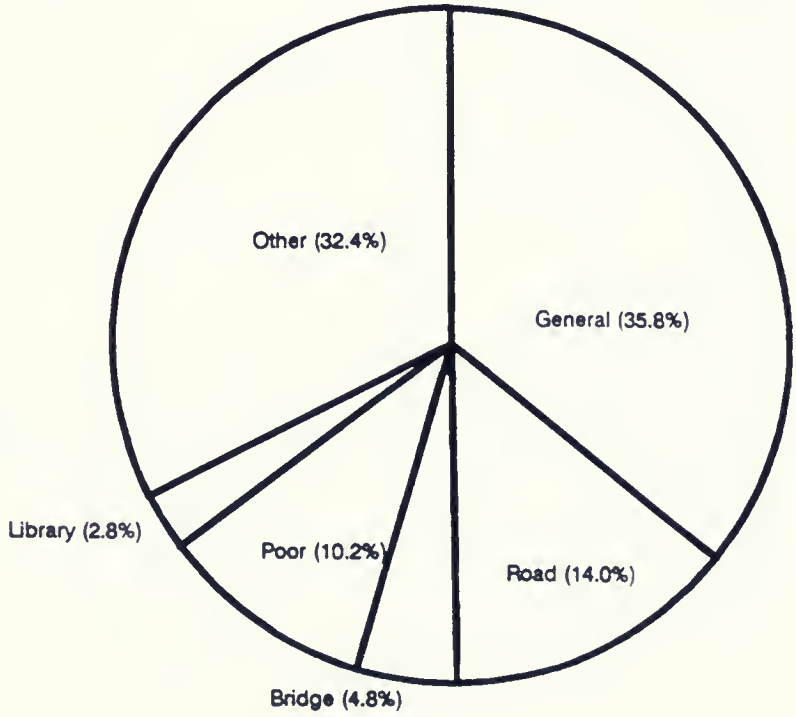
ANALYSIS OF 1990 TAX BASE



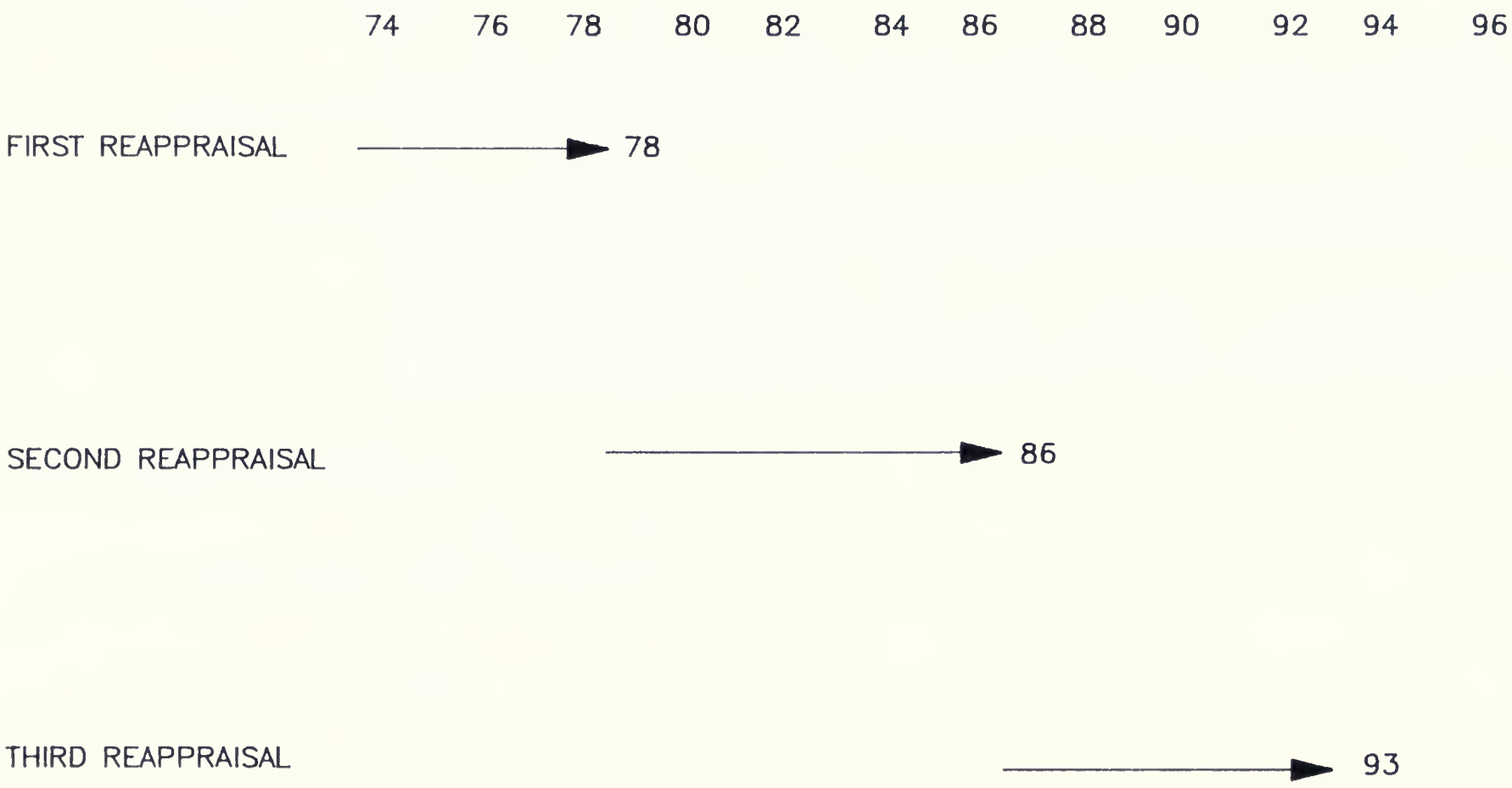
PROPERTY TAXES LEVIED IN 1990



COUNTIES BREAKDOWN



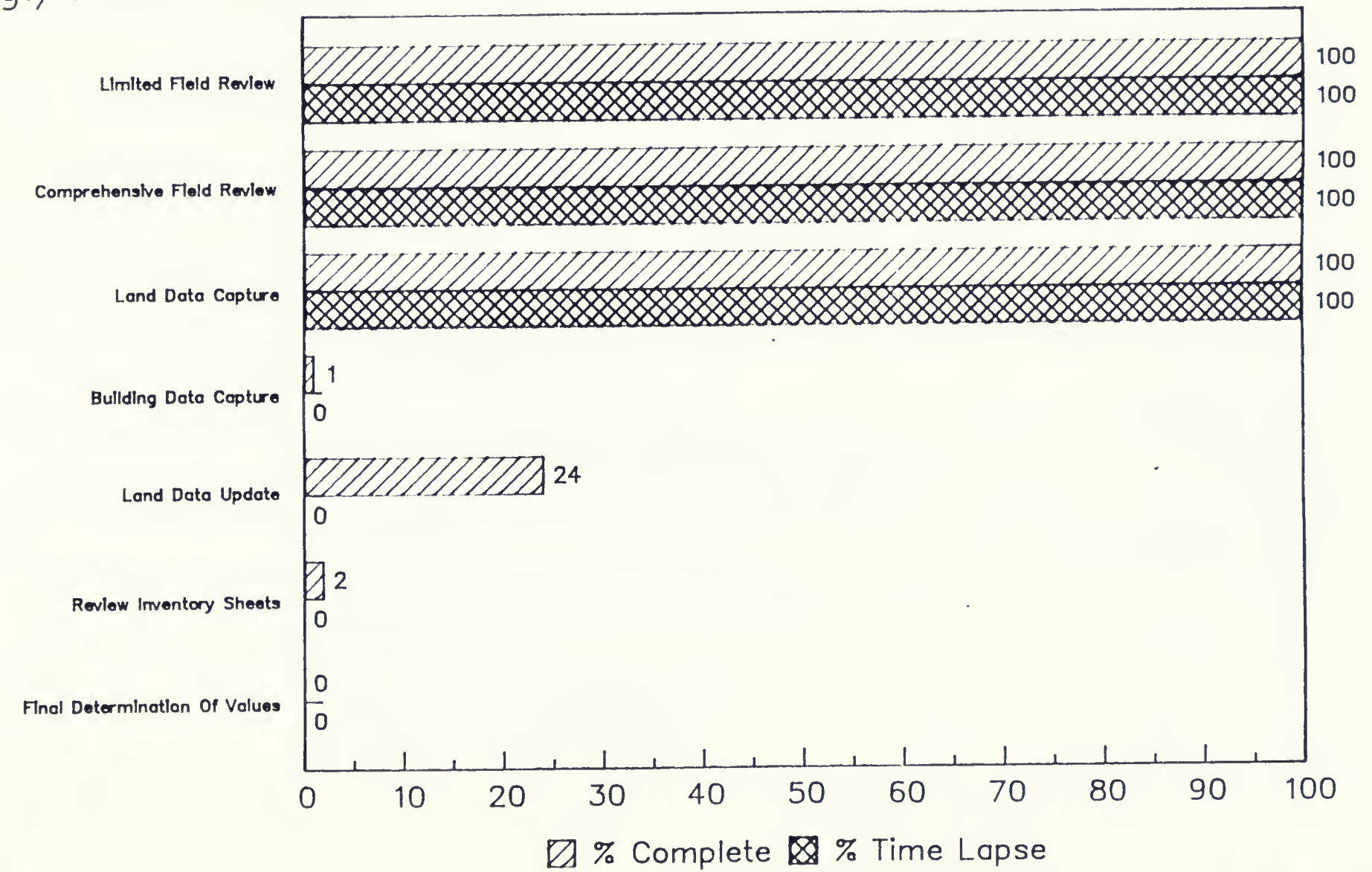
REAPPRAISAL CYCLES



Ag./Timber Reappraisal

November 1990

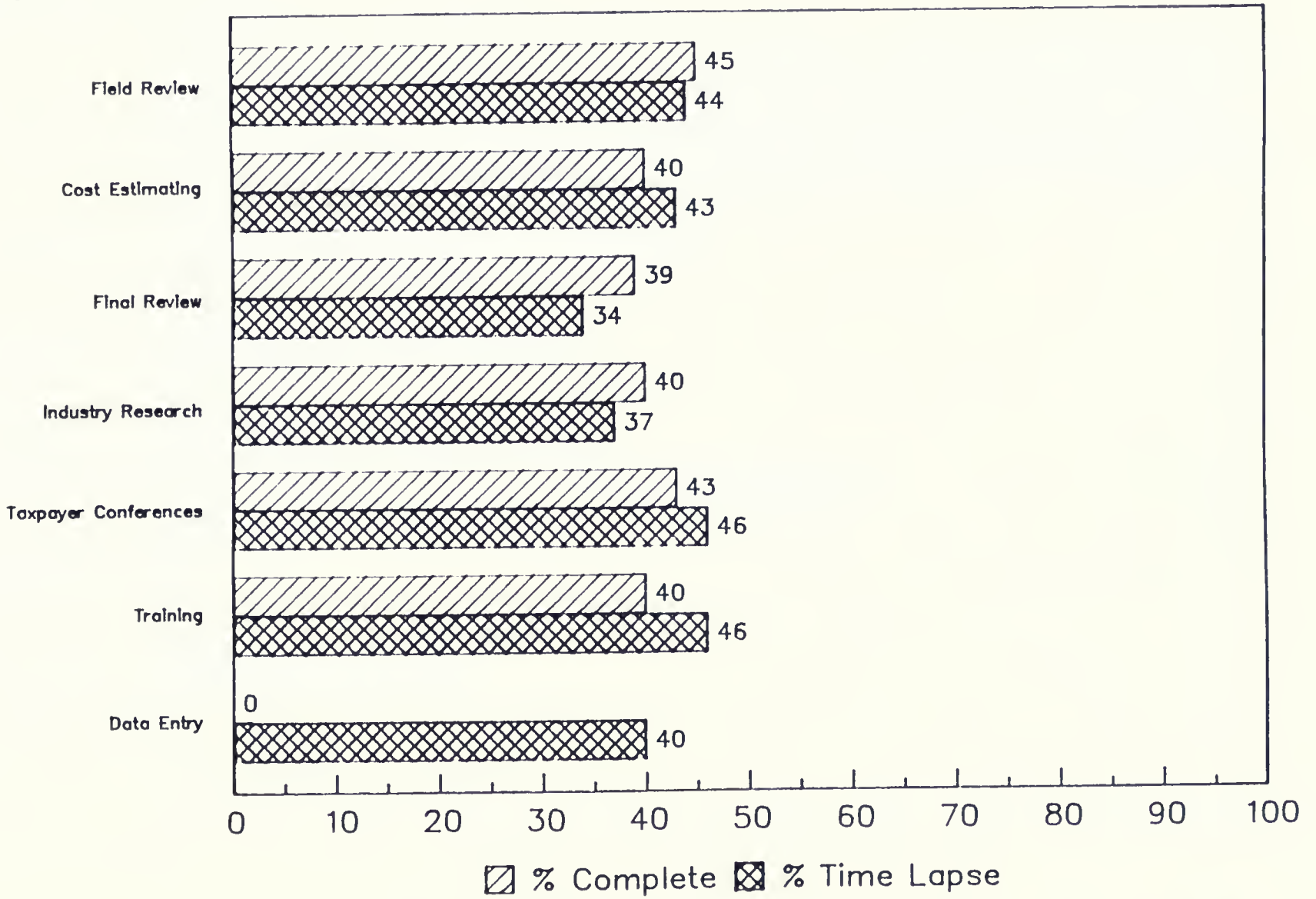
Ag./Timber Tasks



Industrial Reappraisal

November 1990

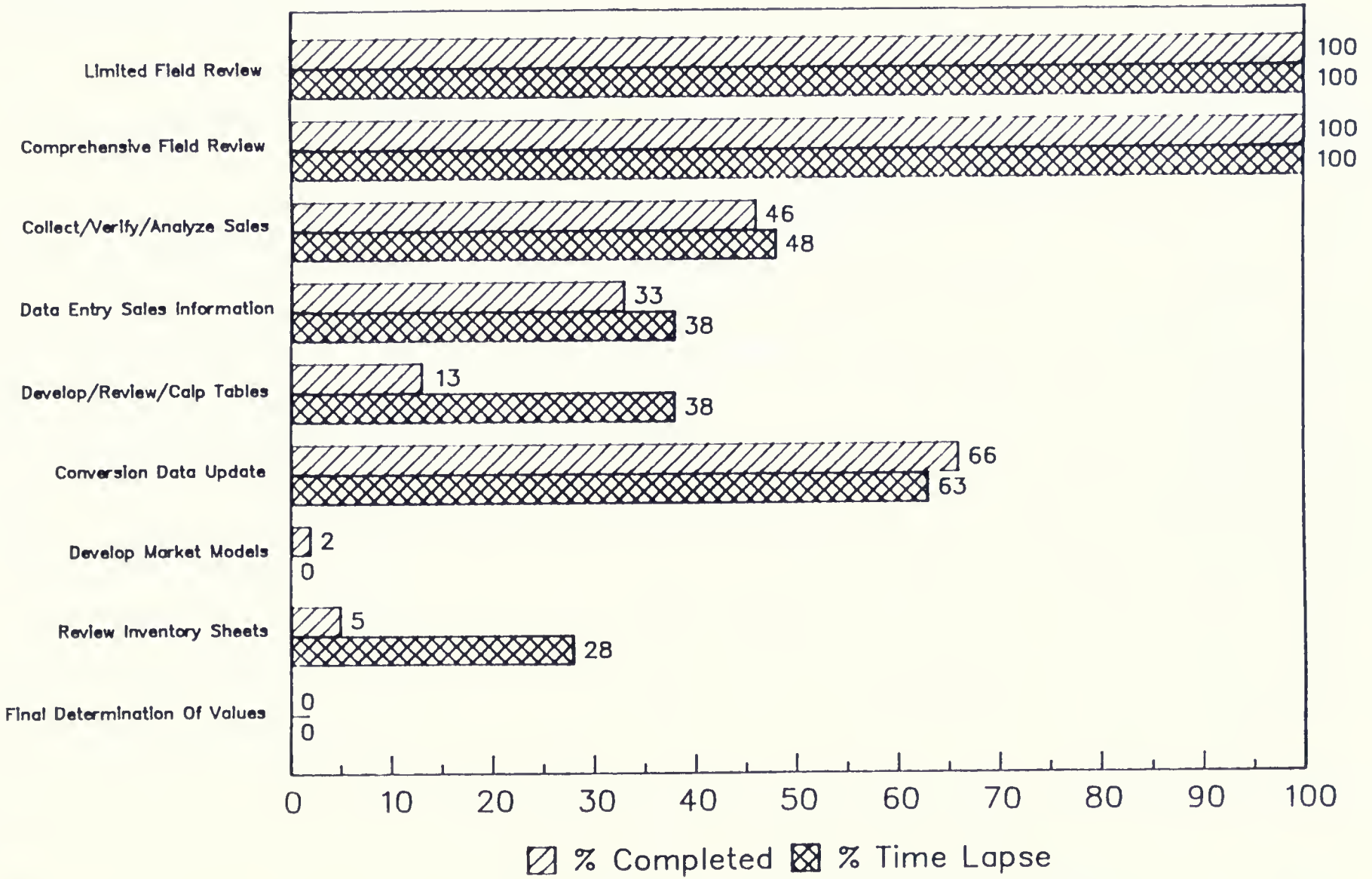
Industrial Tasks



November 1990

Residential Reappraisal

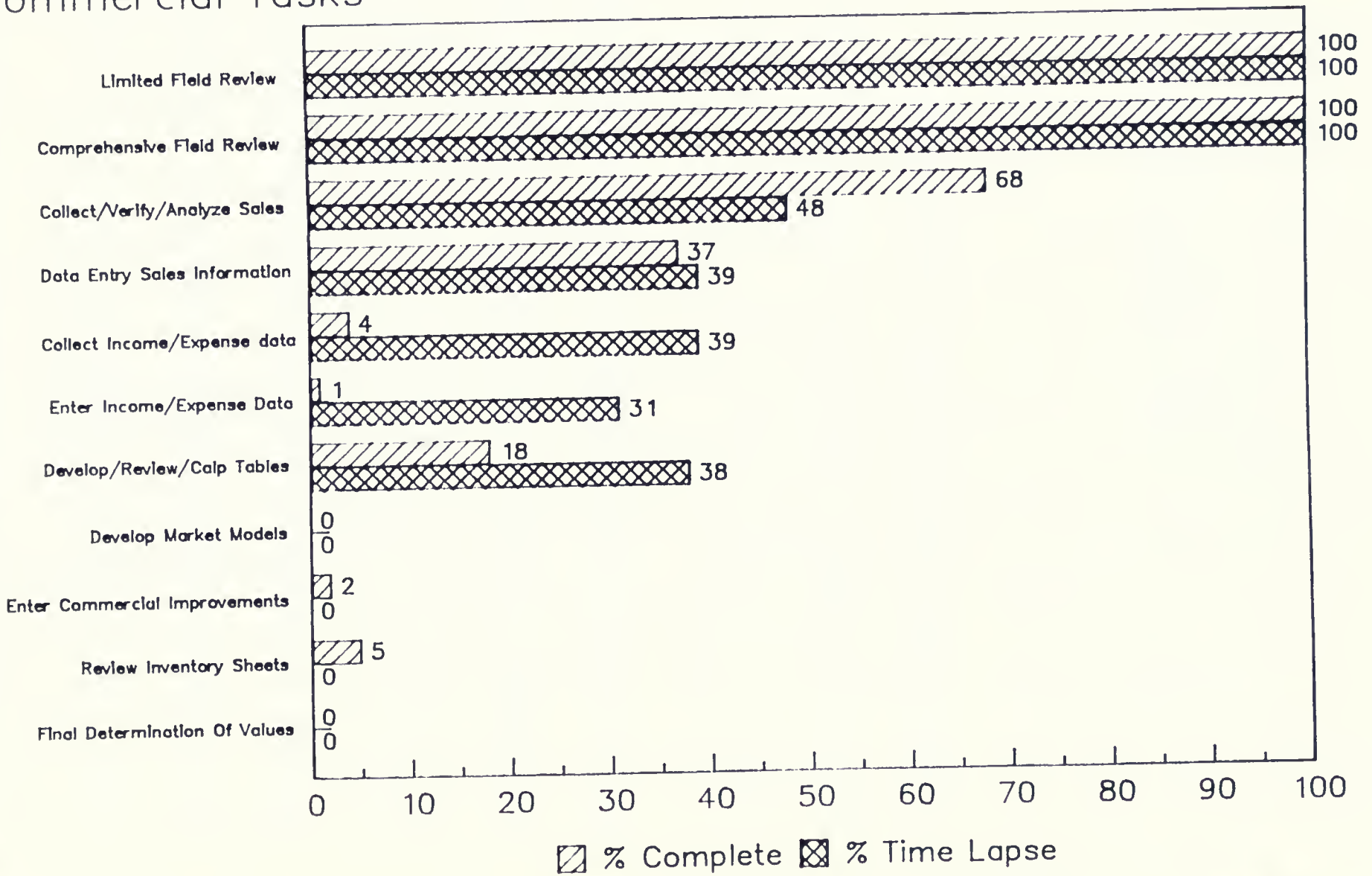
Residential Tasks



Commercial Reappraisal

November 1990

Commercial Tasks



MONTANA SUPREME COURT DECISION

"The provisions of 15-7-111, M.C.A., relating to stratified sales assessment ratio studies of the residential property situated in Area 2.1 (Great Falls Downtown) as conducted and applied by the D.O.R. are invalid because they violate state constitutional and statutory provisions which require general and uniform appraisal, assessment and equalization of all taxable property in the state; ..."

"There is lurking in this case a huge legislative and executive problem, and these branches must be given a chance to deal properly with that problem."

DEPT. OF REVENUE V. BARRON

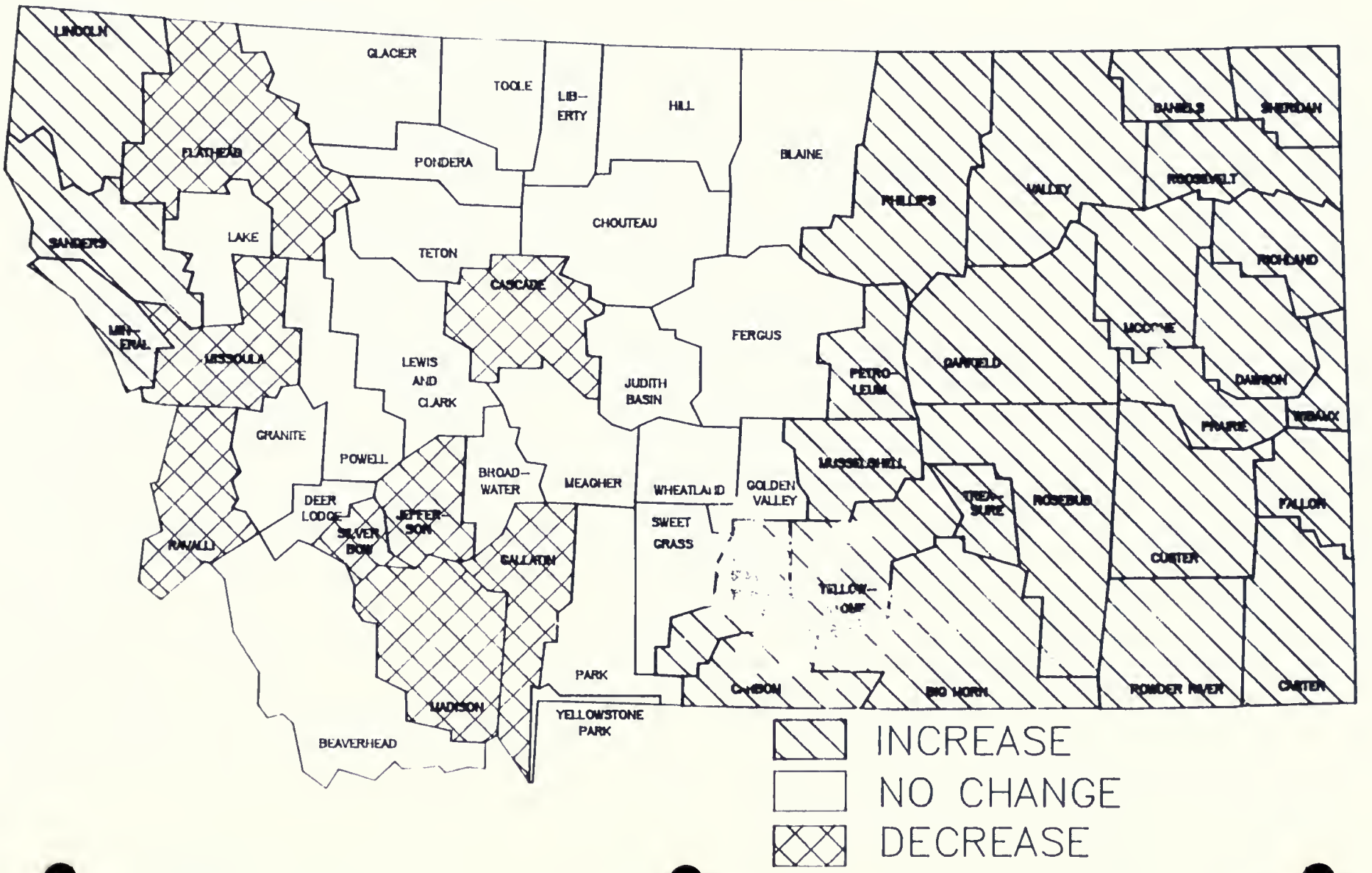
OCTOBER 12, 1990

ADDITIONAL LITIGATION

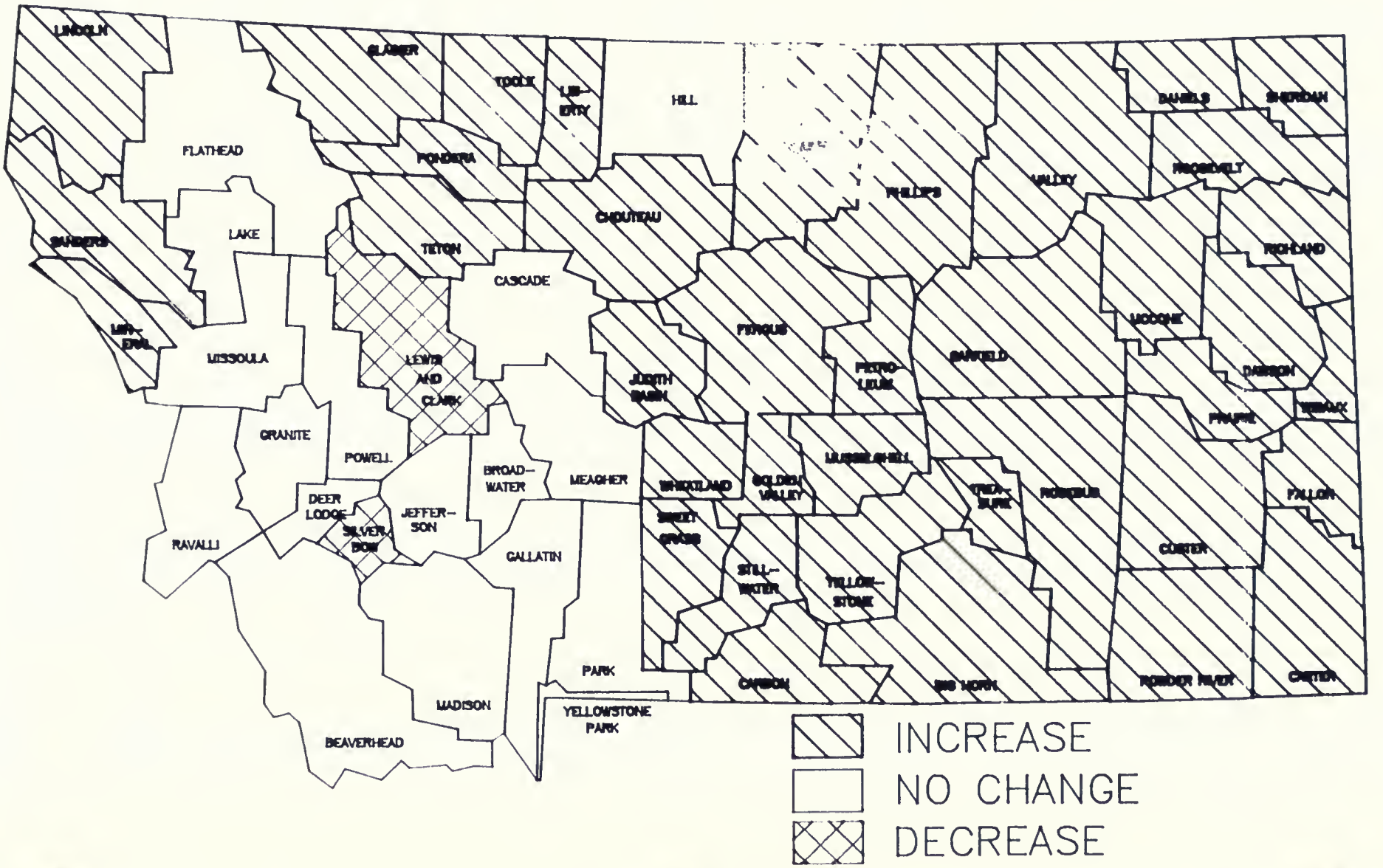
In Cascade County District Court, 166 taxpayers have filed suit requesting the Court to, "Declare the 1990 method of assessment of Plaintiffs' and the class members' real property and improvements complained of herein illegal and improper; . . ."

The lawsuit involves 224 separate properties.

IMPACT OF REMOVING HB-703 & HB-436
RESIDENTIAL PROPERTY



IMPACT OF REMOVING HB-703 & HB-436
COMMERCIAL PROPERTY



Impact of Repealing HB 703 and HB 436 on TY 90 Taxable Values

	% Adjustment Necessary to Repeal HB 703 and HB 436		Change in 1990 Taxable Value if HB 703 and HB 436 are Repealed		
County	Residential	Commercial	Residential	Commercial	Total
Beaverhead	0.0%	0.0%	0	0	0
Big Horn	11.8%	25.0%	360,751	796,799	1,157,550
Blaine	0.0%	7.5%	0	49,424	49,424
Broadwater	0.0%	0.0%	0	0	0
Carbon	7.5%	15.6%	506,487	152,861	659,349
Carter	17.5%	25.0%	118,417	11,491	129,908
Cascade	-14.3%	0.0%	(6,325,732)	0	(6,325,732)
Chouteau	0.0%	7.5%	0	46,988	46,988
Custer	21.9%	25.0%	1,068,830	473,384	1,542,214
Daniels	17.5%	25.0%	238,653	79,189	317,842
Dawson	30.7%	25.0%	1,482,601	428,720	1,911,320
Deer Lodge	0.0%	0.0%	0	0	0
Fallon	30.7%	25.0%	430,968	133,193	564,161
Fergus	0.0%	7.5%	0	121,009	121,009
Flathead	-7.4%	0.0%	(3,548,201)	0	(3,548,201)
Gallatin	-11.5%	0.0%	(3,923,484)	0	(3,923,484)
Garfield	17.5%	25.0%	133,748	24,991	158,739
Glacier	0.0%	7.5%	0	126,455	126,455
Golden Valley	0.0%	7.5%	0	3,743	3,743
Granite	0.0%	0.0%	0	0	0
Hill	0.0%	0.0%	0	0	0
Jefferson	-11.5%	0.0%	(584,626)	0	(584,626)
Judith Basin	0.0%	7.5%	0	16,207	16,207
Lake	0.0%	0.0%	0	0	0
Lewis And Clark	0.0%	-2.9%	0	(353,739)	(353,739)
Liberty	0.0%	7.5%	0	20,707	20,707
Lincoln	4.2%	4.2%	423,250	148,069	571,319
Madison	-5.7%	0.0%	(373,623)	0	(373,623)
Mccone	17.5%	25.0%	260,772	55,172	315,944
Meagher	0.0%	0.0%	0	0	0
Mineral	4.2%	4.2%	61,379	23,872	85,251
Missoula	-2.4%	0.0%	(1,154,509)	0	(1,154,509)
Musselshell	7.5%	15.6%	163,537	58,645	222,182
Park	0.0%	0.0%	0	0	0
Petroleum	16.3%	25.0%	36,057	3,860	39,917
Phillips	16.3%	25.0%	400,822	175,856	576,678
Pondera	0.0%	7.5%	0	74,221	74,221
Powder River	30.7%	25.0%	318,462	45,096	363,557
Powell	0.0%	0.0%	0	0	0
Prairie	17.5%	25.0%	116,256	27,331	143,588
Ravalli	-4.8%	0.0%	(879,961)	0	(879,961)
Richland	30.7%	25.0%	1,501,118	596,876	2,097,995
Roosevelt	16.3%	25.0%	501,881	230,855	732,737
Rosebud	11.8%	25.0%	429,056	455,903	884,959
Sanders	4.2%	4.2%	179,465	37,324	216,789
Sheridan	17.5%	25.0%	449,381	180,892	630,272
Silver Bow	-9.9%	-2.9%	(1,661,965)	(246,457)	(1,908,422)
Stillwater	7.5%	15.6%	347,013	117,225	464,238
Sweet Grass	0.0%	7.5%	0	36,860	36,860
Teton	0.0%	7.5%	0	55,722	55,722
Toole	0.0%	7.5%	0	69,860	69,860
Treasure	7.5%	15.6%	28,729	8,145	36,873
Valley	17.5%	25.0%	722,402	302,974	1,025,377
Wheatland	0.0%	7.5%	0	14,783	14,783
Wibaux	30.7%	25.0%	158,148	27,108	185,256
Yellowstone	10.0%	33.7%	7,967,913	13,146,291	21,114,204
Statewide	-0.0%	9.6%	(46,003)	17,777,904	17,731,901

Impact of Repealing HB 703 and HB 436 on TY 90 Taxable Values

City		% Adjustment Necessary to Repeal HB 703 and HB 436		Change in 1990 Taxable Value if HB 703 and HB 436 are Repealed		
		Residential	Commercial	Residential	Commercial	Total
Great Falls (All)		-17.4%	0.0%	(5,678,603)	0	(5,678,603)
Area 2.1	Great Falls Downtown	-23.1%	0.0%	(1,371,612)		(1,371,612)
Area 2.2	Great Falls East	-24.2%	0.0%	(2,168,848)		(2,168,848)
Area 2.3	Great Falls South	-16.7%	0.0%	(871,757)		(871,757)
Area 2.4	Great Falls Southwest	-8.3%	0.0%	(347,116)		(347,116)
Area 2.5	Great Falls West	-6.5%	0.0%	(239,521)		(239,521)
Area 2.6	Great Falls Northwest	-12.3%	0.0%	(679,748)		(679,748)
Miles City		23.7%	25.0%	828,405	382,614	1,211,019
Kalispell		-3.8%	0.0%	(263,063)	0	(263,063)
Columbia Falls		0.0%	0.0%	0	0	0
Bozeman		-11.5%	0.0%	(1,187,210)	0	(1,187,210)
Havre		0.0%	0.0%	0	0	0
Helena		0.0%	-2.9%	0	(293,634)	(293,634)
Missoula		0.0%	0.0%	0	0	0
Billings (All)		9.6%	33.2%	5,733,575	10,988,275	16,721,850
Area 11.1	Billings Lockwood	17.0%	33.2%	1,238,476		1,160,342
Area 11.2	Billings South Side	22.4%	33.2%	1,058,772		991,976
Area 11.3	Billings South West Sid	8.5%	33.2%	1,865,318		1,747,638
Area 11.4	Billings West Side	6.3%	33.2%	1,058,605		991,819
Area 11.5	Billings Heights	8.5%	33.2%	512,405		480,078
Laurel		10.9%	36.1%	341,032	352,009	693,041

HB 703 REPLACEMENT

0 Selective Reappraisal - Residential Property 1991, 1992, 1993

- Remove Trailer Houses
- 1991 if less than 80% of assessment level (Great Falls areas 2.1 and 2.2)
- 1992 and 1993: If less than 80% of assessment level;
  If greater than 20% coefficient of dispersion and
  Market value is 5% greater than assessed value

0 Appeal Rights

- Appeal areas and percentage adjustments through the Administrative Rule process.
- Appeal individual parcel market values to County Tax Appeal Board

0 Three Year Reappraisal Cycle - Tax Years 1994 and beyond.

- Reduce 5 year reappraisal cycle to 3 years.
- Establish a 3 year reappraisal cycle for agricultural land and timber.

0 Administrative Actions Prior to Passage

- Selective Reappraisal of Areas 2.1 and 2.2
- Rule Hearings on Areas and Percentage Adjustments

COEFFICIENT OF DISPERSION

The average distance appraised values are away from the average selling price of homes in a given geographic area, expressed as a percent.

> "....most tax administrators feel comfortable with a coefficient in the 10-20 percent range."

MARKET MODELING

Market modeling is the process of comparing the sales price of a property to similar properties to determine the value of the similar properties.

It is based on the fact that a taxpayer would pay no more for a property than the cost of acquiring an existing, comparable property.

DOR #29 – Property Tax Reform

Class	Rate	Description
Class 4	3.860%	Residential and Commercial Real
Class 12	3.860%	Mobile Homes
Class 18	30.000%	Nonproductive Mining Claims (Appraisal method changes from productivity to market value basis, no revenue impact to property).
Class 19	2.000%	Nonproductive Real Less Than 20 acres (Assume appraised values will be decreased to reflect conditions which preclude deveopment of the property, no revenue impact).
Class 20	3.860%	Out of Production Ag and Timber

Class 15	7.490%	Railroads
Class 17	7.490%	Airlines

DOR #29 – Property Tax Reform

Proposed and Current Classes

Proposed

Class	Rate	Description
Class 1	100.000%	Net Proceeds
Class 2	3.000%	Gross Proceeds
Class 3	30.000%	Ag Land
Class 4	3.860%	Real Property
Class 5	3.000%	New Industry and Pollution Control
Class 6	4.000%	Livestock
Class 7	8.000%	Independent Telephone
Class 8	9.000%	Personal Property
Class 9	12.000%	Utilities
Class 10	3.840%	Timber
Class 11	3.088%	Farmsteads
Class 12	7.560%	Railroads and Airlines

Current

Class	Rate	Description
Class 1	100.000%	Net Proceeds
Class 2	3.000%	Gross Proceeds
Class 3	30.000%	Ag Land
Class 4	3.860%	Residential and Commercial Real
Class 12	3.860%	Mobile Homes
Class 18	30.000%	Nonproductive Mining Claims *(Appraisal method changes from productivity to market value basis, no revenue impact to property).*
Class 19	2.000%	Nonproductive Real Less Than 20 ac. *(Assume appraised values will be decreased to reflect conditions which preclude deveopment of the property, no revenue impact).*
Class 20	3.860%	Out of Production Ag and Timber
Class 5	3.000%	New Industry and Pollution Control
Class 6	4.000%	Livestock
Class 7	8.000%	Independent Telephone
Class 8	9.000%	Personal Property
Class 11	12.000%	Utilities
Class 13	3.840%	Timber
Class 14	3.088%	Farmsteads
Class 15	7.490%	Railroads
Class 17	7.490%	Airlines

DOR #29 – Property Tax Reform

Impact on Current Property Classes

Current Class	Current Tax Revenue	Proposed Tax Revenue	Difference
Class 1 Net Proceeds	$3,626,521	$3,626,521	$0
Class 2 Gross Proceeds	$3,027,295	$3,027,295	$0
Class 3 Agric. Land	$38,842,780	$38,842,780	$0
Class 4 Resid.	$150,267,820	$150,267,820	$0
Class 4 Comm.	$70,413,533	$70,413,533	$0
Class 5 Co-ops	$6,040,704	$6,040,704	$0
Class 6 Livestock	$6,997,060	$6,997,060	$0
Class 7 Ind. Telephone	$253,979	$253,979	$0
Class 8 Pers. Property	$66,407,995	$66,407,995	$0
Class 11 Utilities	$96,224,237	$96,224,237	$0
Class 12 Mobile Homes	$5,301,014	$5,301,014	$0
Class 13 Timber Land	$2,027,722	$2,027,722	$0
Class 14 Farmsteads	$16,265,710	$16,265,710	$0
Class 15 Railroads **	$15,979,352	$16,128,692	$0 *
Class 17 Airlines **	$1,538,888	$1,553,270	$14,382
Class 18 Mining Claims	$2,922	$2,922	$0
Class 19 Non-Prod. Land	$29,945	$29,945	$0
Class 20 Out of Production	$1,478	$1,478	$0
Total	$483,248,954	$483,412,676	$14,382

* Change is based on negotiated settlement – no direct dollar impact.

** Tax rate increase from 7.49% to 7.56 % is due to removing class 1 and class 2 property from the rate formula.

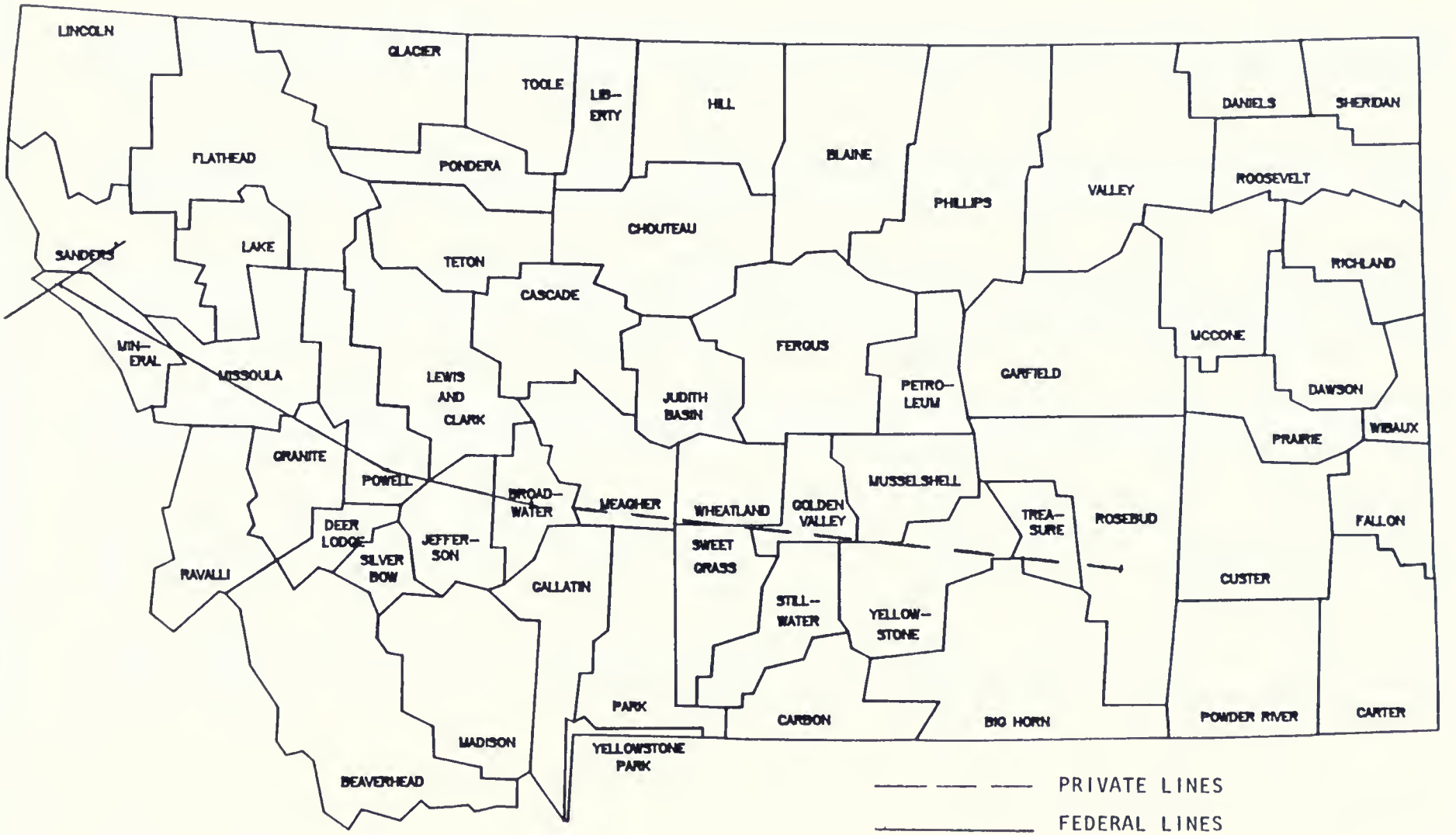
STATUS OF THE BENEFICIAL USE LITIGATION

	DECIDED IN FAVOR OF COUNTIES	DECIDED IN FAVOR OF COLSTRIP OWNERS	PENDING
UNITED STATES SUPREME COURT	2	0	0
MONTANA SUPREME COURT	2	0	2
DISTRICT COURT	4	0	4
STATE TAX APPEAL BOARD	1	0	0
TOTALS	9	0	6

TAXES IN PROTEST FUNDS
(Excluding Interest)

1985	$2.5 million
1986	$4.1 "
1987	$3.8 "
1988	$3.8 "
1989	$3.7 "
1990	$3.9 "
TOTAL	$21.8 million

500 KV TRANSMISSION LINES IN MONTANA



TY 1990 Taxable Valuations by Property Class - Counties

County	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7
Beaverhead	271,378	0	2,390,086	4,396,318	202,177	1,396,494	191,243
Big Horn	0	0	3,523,134	5,159,623	305,851	920,186	502
Blaine	0	0	3,867,522	1,798,504	254,523	680,061	0
Broadwater	1,742,962	0	1,042,324	1,940,664	96,056	276,509	0
Carbon	92,933	0	2,232,073	6,027,775	107,846	421,324	64,710
Carter	838,059	0	1,713,819	237,510	82,286	607,071	0
Cascade	0	0	4,844,340	58,236,901	147,814	661,159	0
Chouteau	0	0	12,779,518	2,097,556	203,114	453,494	0
Custer	0	0	2,131,773	5,966,260	107,439	525,755	0
Daniels	0	0	2,364,268	993,831	120,643	153,713	0
Dawson	0	0	3,018,453	5,580,992	265,104	417,806	0
Deer Lodge	0	0	259,528	5,432,027	2,980	102,898	18,503
Fallon	3,148,998	0	1,281,866	1,431,552	72,275	384,616	0
Fergus	0	362,175	6,160,504	5,294,227	273,278	1,104,187	0
Flathead	0	0	1,548,035	60,524,969	2,061,598	240,960	0
Gallatin	0	0	2,922,223	44,779,634	224,563	630,096	0
Garfield	0	0	2,792,381	346,332	110,042	642,004	0
Glacier	0	0	3,150,989	4,412,986	540,492	215,704	0
Golden Valley	0	0	1,115,702	281,641	36,293	225,524	0
Granite	0	1,993	538,156	1,535,823	18,345	308,724	0
Hill	0	0	6,741,594	9,950,468	374,722	266,264	0
Jefferson	71,450	2,438,178	547,108	5,502,113	1,937,512	258,225	0
Judith Basin	15,357	0	3,156,859	765,528	70,602	578,161	0
Lake	0	0	1,275,074	18,052,055	110,528	504,453	271
Lewis And Clark	0	416,909	1,533,555	40,352,338	652,591	449,624	56,307
Liberty	0	0	3,695,250	944,869	108,063	142,407	0
Lincoln	3,087,356	1,671,943	114,963	12,383,987	559,553	88,698	0
Madison	2,202,046	0	2,087,833	6,089,722	134,814	1,027,626	222,043
Mccone	0	0	3,285,436	789,496	210,624	381,517	0
Meagher	0	2,670	1,395,608	893,028	6,690	501,127	0
Mineral	0	0	55,901	1,667,563	23,761	20,413	0
Missoula	0	0	484,362	71,399,674	958,139	226,175	0
Musselshell	0	0	1,528,543	1,847,368	104,346	326,805	0
Park	0	85,797	1,551,501	10,661,328	184,903	522,017	0
Petroleum	0	0	839,453	74,576	72,815	300,623	0
Phillips	4,537,044	1,351,062	3,697,740	2,234,061	215,636	783,135	288
Pondera	0	0	4,943,102	2,899,021	188,143	273,989	0
Powder River	0	0	1,805,588	576,532	209,026	676,215	0
Powell	91,725	0	778,138	2,892,780	68,889	466,142	0
Prairie	0	0	1,121,061	418,683	62,251	331,733	0
Ravalli	0	0	1,095,405	17,111,321	385,063	517,033	0
Richland	0	0	3,475,115	6,013,505	522,081	381,480	0
Roosevelt	0	0	3,689,505	2,834,153	211,929	212,958	0
Rosebud	0	0	2,864,236	4,380,935	11,542,221	649,788	0
Sanders	0	0	508,292	3,972,868	122,933	227,407	14,270
Sheridan	0	0	3,536,083	2,184,276	174,741	215,621	0
Silver Bow	0	3,007,881	189,709	24,473,136	102,357	90,479	21,913
Stillwater	0	806,684	2,408,537	4,095,272	190,586	472,494	149,736
Sweet Grass	0	0	1,366,146	1,997,196	161,629	512,414	0
Teton	0	0	5,179,598	2,765,873	287,097	518,973	0
Toole	0	0	5,114,740	2,601,488	228,407	177,267	0
Treasure	0	0	754,564	211,744	72,388	230,586	0
Valley	0	0	4,756,489	4,072,121	281,548	619,587	0
Wheatland	0	0	1,333,630	754,582	23,757	368,737	0
Wibaux	0	0	1,145,958	340,219	40,619	171,569	0
Yellowstone	0	0	3,713,740	114,738,214	678,021	607,120	148,349
Statewide	16,099,308	10,145,292	141,447,109	599,417,218	26,509,703	24,467,147	888,135

TY 1990 Taxable Valuations by Property Class - Counties

County	Class 8	Class 11	Class 12	Class 13	Class 14	Class 15	Class 17
Beaverhead	2,406,836	1,629,912	217,314	19,723	910,245	569,723	0
Big Horn	10,833,208	3,815,350	176,427	16,764	902,615	1,192,606	0
Blaine	1,838,348	2,866,945	104,962	0	987,284	1,182,080	0
Broadwater	1,652,768	3,802,696	122,642	11,268	609,128	842,085	0
Carbon	1,639,436	3,591,464	157,976	639	1,521,900	567,343	0
Carter	775,402	776,325	27,555	395	459,308	0	0
Cascade	7,513,606	12,932,741	1,166,533	12,789	2,120,227	1,875,094	1,708,257
Chouteau	4,375,180	2,111,572	100,697	1,211	2,195,988	480,720	0
Custer	1,521,302	2,591,723	193,034	0	604,599	875,442	2,090
Daniels	1,334,764	206,849	25,929	0	663,959	570,255	0
Dawson	2,311,176	4,025,929	192,507	0	776,334	2,006,373	1,985
Deer Lodge	576,072	1,901,661	147,973	16,456	122,323	45,696	0
Fallon	3,297,966	3,362,091	104,725	0	401,895	372,308	0
Fergus	3,596,718	1,810,202	338,226	43,356	1,360,604	352,592	2,036
Flathead	11,228,664	8,317,063	1,734,679	1,829,082	3,590,645	2,402,995	633,265
Gallatin	8,609,053	8,820,305	864,644	104,649	2,157,259	1,316,978	1,206,468
Garfield	843,652	2,722	75,256	0	444,558	0	0
Glacier	2,534,625	5,915,998	123,834	0	666,360	1,458,889	0
Golden Valley	458,066	2,164,113	22,299	4,854	345,505	508,100	0
Granite	846,997	3,005,601	116,350	118,150	270,832	589,786	0
Hill	4,217,895	3,105,652	432,332	0	1,672,982	2,925,042	1,084
Jefferson	5,134,007	5,109,119	170,213	25,203	470,166	517,922	0
Judith Basin	1,015,684	1,213,664	81,511	1,805	777,731	1,108,904	0
Lake	2,394,059	2,964,336	458,537	257,901	2,241,519	437,322	0
Lewis And Clark	5,816,954	12,631,015	826,715	79,657	1,069,074	1,343,259	806,168
Liberty	1,730,613	1,178,766	45,077	0	1,034,882	556,638	0
Lincoln	7,597,472	1,726,911	519,921	1,189,386	805,724	2,604,090	0
Madison	3,296,069	2,187,254	116,780	29,712	1,458,318	246,074	0
Mccone	1,840,722	246,516	40,301	0	884,702	122,564	0
Meagher	721,035	3,958,058	59,920	56,901	426,646	0	0
Mineral	883,414	3,795,435	154,438	164,751	224,022	1,017,634	0
Missoula	21,469,398	14,025,044	1,731,255	1,203,442	1,406,639	1,871,120	1,198,893
Musselshell	1,110,755	1,101,139	148,026	62,245	552,756	0	0
Park	2,561,689	4,098,019	424,689	71,674	1,446,089	726,996	0
Petroleum	268,697	28,679	31,291	0	131,049	0	0
Phillips	3,492,288	5,185,302	142,997	0	787,681	1,113,546	0
Pondera	2,742,983	1,650,293	63,541	0	1,309,678	562,836	0
Powder River	1,606,075	515,546	56,097	3,497	586,534	0	0
Powell	1,574,634	4,650,187	131,426	348,739	601,510	928,948	0
Prairie	679,133	438,209	30,502	0	326,092	846,999	0
Ravalli	2,593,840	3,287,578	566,737	252,312	3,893,341	213,752	0
Richland	6,894,435	3,193,935	159,106	0	1,109,423	414,131	2,786
Roosevelt	3,472,695	11,923,584	185,084	0	986,017	2,223,076	1,527
Rosebud	10,474,990	146,178,933	494,954	9,974	579,419	1,337,439	0
Sanders	1,274,752	13,287,406	197,729	645,256	1,032,331	2,691,538	0
Sheridan	3,990,648	597,088	63,107	0	1,049,783	632,654	0
Silver Bow	8,804,475	9,494,261	516,368	15,815	242,927	401,052	13,497
Stillwater	3,604,892	4,598,673	146,012	440	1,119,499	754,622	0
Sweet Grass	718,771	1,254,515	44,789	6,340	909,700	746,876	0
Teton	2,698,974	1,226,939	94,040	0	1,612,202	786,465	0
Toole	3,743,559	2,907,059	58,468	0	1,226,156	1,512,002	0
Treasure	460,832	2,007,117	18,785	279	203,295	969,379	0
Valley	2,766,701	10,708,080	108,089	0	1,169,160	1,785,308	2,277
Wheatland	572,894	3,715,913	13,176	1,127	396,754	370,294	0
Wibaux	1,134,008	757,515	23,973	0	260,074	306,053	0
Yellowstone	28,047,282	33,143,487	1,916,008	6,283	2,079,415	6,169,379	1,807,616
Statewide	219,601,162	391,742,490	16,285,556	6,612,075	57,194,859	55,452,979	7,387,949

TY 1990 Taxable Valuations by Property Class - Counties

County	Class 18	Class 19	Class 20	Total
Beaverhead	0	0	0	14,601,449
Big Horn	0	0	0	26,846,266
Blaine	0	0	0	13,580,229
Broadwater	0	140	0	12,139,242
Carbon	0	0	0	16,425,419
Carter	6,738	0	0	5,524,468
Cascade	14	0	0	91,219,475
Chouteau	0	0	0	24,799,050
Custer	0	0	0	14,519,417
Daniels	0	0	0	6,434,211
Dawson	0	0	3,238	18,599,897
Deer Lodge	348	260	0	8,626,725
Fallon	0	0	0	13,858,292
Fergus	0	0	0	20,698,105
Flathead	0	15,105	0	94,127,059
Gallatin	0	2,249	0	71,638,121
Garfield	0	0	0	5,256,947
Glacier	0	425	0	19,020,302
Golden Valley	0	0	0	5,162,097
Granite	0	0	0	7,350,757
Hill	0	0	0	29,688,035
Jefferson	528	82	0	22,181,826
Judith Basin	6	0	0	8,785,812
Lake	0	450	0	28,696,505
Lewis And Clark	280	8,310	0	66,042,756
Liberty	0	0	0	9,434,565
Lincoln	0	0	0	32,350,004
Madison	0	0	0	19,098,291
Mccone	0	0	0	7,801,878
Meagher	0	0	0	8,021,683
Mineral	0	0	0	8,007,332
Missoula	0	318	0	115,974,459
Musselshell	0	0	0	6,781,983
Park	0	4,774	0	22,339,476
Petroleum	832	0	0	1,748,015
Phillips	0	294	0	23,541,074
Pondera	0	0	0	14,633,586
Powder River	0	0	0	6,035,110
Powell	0	0	0	12,533,118
Prairie	0	0	0	4,254,663
Ravalli	6	39,228	0	29,955,616
Richland	0	0	0	22,165,997
Roosevelt	0	0	0	25,740,528
Rosebud	0	0	0	178,512,889
Sanders	0	0	0	23,974,782
Sheridan	0	0	0	12,444,001
Silver Bow	1,567	258	0	47,375,695
Stillwater	0	0	0	18,347,447
Sweet Grass	0	0	0	7,718,376
Teton	0	0	0	15,170,161
Toole	0	0	0	17,569,146
Treasure	0	0	0	4,928,969
Valley	0	0	0	26,269,360
Wheatland	0	0	0	7,550,864
Wibaux	0	0	0	4,179,988
Yellowstone	0	24,337	0	193,079,251
Statewide	10,319	96,230	3,238	1,573,360,769

TY 1990 Taxable Valuations by Property Class – Cities

City/Town	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 11
[illegible]berton	0	0	26	105,874	0	406	0	6,458	99,457
Anaconda	0	0	0	3,463,187	0	4,748	0	247,842	601,726
Bainville	0	0	1,435	70,738	0	0	0	7,449	68,035
Baker	0	0	0	1,078,781	0	705	0	113,287	285,354
Bearcreek	0	0	0	27,217	0	0	0	2,704	6,189
Belgrade	0	0	1,085	2,320,947	0	1,221	0	167,779	348,757
Belt	0	0	28	286,931	0	444	0	15,288	56,669
Big Sandy	0	0	0	471,514	17,742	592	0	58,128	64,485
Big Timber	0	0	0	1,412,490	48,184	208	0	157,863	102,302
Billings	0	0	26,811	88,799,255	7,999	182,225	0	9,838,038	12,519,552
Boulder	0	0	175	546,045	0	728	0	32,932	115,535
Bozeman	0	0	9,408	19,346,773	20,269	15,852	0	2,407,087	3,014,647
Bridger	0	0	0	458,884	0	446	0	26,431	77,060
Broadus	0	0	0	397,740	25,215	380	0	39,972	80,607
Broadview	0	0	0	84,804	5,803	156	0	13,422	19,828
Brockton	0	0	0	20,653	0	0	0	3,504	34,666
Browning	0	0	0	269,784	42,837	5,341	0	57,679	23,625
Cascade	0	0	54	381,184	0	373	0	17,316	70,968
Chester	0	0	0	664,364	20,311	0	0	54,097	48,364
Chinook	0	0	0	1,023,541	30,448	1,721	0	73,130	88,770
Choteau	0	0	394	1,179,526	1,793	742	0	99,717	170,434
Circle	0	0	0	576,277	59,694	241	0	89,999	0
Clyde Park	0	0	589	153,514	77	0	0	8,936	38,037
Columbia Falls	0	0	0	2,266,130	0	3,475	0	674,963	254,486
Columbus	0	137,136	0	1,182,783	32,657	3,810	0	573,566	260,598
Conrad	0	0	0	2,062,680	3,211	1,928	0	250,103	263,982
Culbertson	0	0	10	414,013	0	19	0	36,985	107,191
Cut Bank	0	0	0	2,709,036	29,156	7,155	0	388,122	353,442
Darby	0	0	1	328,185	0	1,376	0	22,341	138,128
Deer Lodge	0	0	0	1,886,385	0	1,050	0	161,734	404,845
Denton	0	0	0	161,971	8,430	175	0	21,668	41,713
[illegible]lon	0	0	276	2,589,746	17,372	3,033	0	313,933	381,748
[illegible]odson	0	0	0	49,482	0	0	0	2,807	32,555
Drummond	0	0	895	161,590	0	222	0	112,628	53,897
Dutton	0	0	0	200,807	0	16	0	27,472	78,384
East Helena	0	0	443	1,581,938	586,452	320	0	1,382,248	158,461
Ekalaka	0	0	592	192,882	17,942	594	0	24,851	0
Ennis	0	0	129	813,140	21,146	14	0	79,185	163,718
Eureka	0	0	338	625,137	31,338	2,112	0	63,582	83,098
Fairfield	0	0	0	459,036	55,620	822	0	78,181	40,781
Fairview	0	0	1,399	431,099	0	0	0	50,041	157,123
Flaxville	0	0	7	48,964	0	0	0	5,508	23,880
Forsyth	0	0	0	1,502,139	52,944	809	0	142,780	341,195
Fort Benton	0	0	0	1,079,938	0	807	0	133,181	168,802
Fort Peck	0	0	0	139,764	0	3	0	4,611	3,354
Froid	0	0	0	117,650	0	0	0	13,315	37,971
Fromberg	0	0	0	221,106	0	0	0	11,265	53,815
Geraldine	0	0	22	167,386	0	53	0	39,593	77,344
Glasgow	0	0	0	2,496,419	1,005	3,180	0	277,111	554,704
Glendive	0	0	432	3,481,255	0	787	0	442,299	1,388,049
Grass Range	0	0	0	47,368	8,271	0	0	4,125	0
Great Falls	0	0	103	48,770,935	5,870	65,076	0	4,792,706	5,031,095
Hamilton	0	0	615	3,044,294	0	4,792	0	468,919	551,734
Hardin	0	0	1,049	2,059,237	0	774	0	239,578	355,846
Harlem	0	0	0	425,401	0	6,961	0	79,746	157,059
Harlowton	0	0	0	543,938	0	7	0	43,452	166,537
Havre	0	0	2	7,003,939	0	11,553	0	522,764	1,245,930
Helena	0	0	287	24,109,397	1,959	27,948	0	3,016,386	7,022,114
Hingham	0	0	0	120,072	3,486	0	0	45,996	15,619
Hobson	0	0	0	106,383	0	67	0	7,039	7,242
Hot Springs	0	0	0	236,989	0	0	10,825	8,598	2,410
Hysham	0	0	0	172,961	23,103	159	0	25,870	6
[illegible]ay	0	0	160	15,023	68	0	0	3,634	1,696
[illegible]et	0	0	0	334,839	0	0	0	8,913	79,420
Jordan	0	0	0	203,853	18,680	422	0	36,494	0
Judith Gap	0	0	0	45,193	0	0	0	2,592	41,961
Kalispell	0	0	859	13,724,301	168	23,176	0	1,598,314	2,897,374
Kevin	0	0	0	74,378	4,892	0	0	4,237	0

TY 1990 Taxable Valuations by Property Class – Cities

City/Town	Class 1	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 11
Laurel	0	0	1,188	4,043,149	0	7,356	0	302,261	639,806
Lavina	0	0	2,997	69,629	0	227	0	4,377	58,906
Lewistown	0	0	0	3,556,941	4,133	4,725	0	413,640	766,376
Libby	0	0	0	2,221,820	66	4,259	0	326,014	490,039
Lima	0	0	0	89,264	9,605	0	0	12,782	43,679
Livingston	0	0	206	5,415,685	30,227	736	0	724,383	1,206,417
Lodge Grass	0	0	0	96,427	553	123	0	12,858	41,699
Malta	0	0	0	1,657,343	11,479	320	0	146,943	338,155
Manhattan	0	0	0	720,234	0	173	0	35,520	118,932
Medicine Lake	0	0	0	152,349	0	109	0	16,545	43,694
Melstone	0	0	88	66,296	0	308	0	6,622	52,467
Miles City	0	0	0	4,935,847	452	7,339	0	588,166	975,482
Missoula	0	0	5,117	42,742,709	131,807	63,830	0	4,834,000	4,815,648
Moore	0	0	0	112,865	0	19	0	45,559	46,017
Nashua	0	0	0	167,789	0	108	0	14,062	36,147
Neihart	0	0	903	125,258	0	80	0	2,739	25,041
Opheim	0	0	0	73,881	13,246	57	0	7,774	25,905
Outlook	0	0	3,900	50,112	5,823	26	0	5,849	5,421
Philipsburg	0	0	163	447,992	0	64	0	35,553	100,810
Pinesdale	0	0	1,347	111,874	0	1,096	0	785	1,831
Plains	0	0	0	554,461	0	505	0	95,974	186,077
Plentywood	0	0	0	1,601,241	1,907	1,612	0	156,118	235,544
Plevna	0	0	23	52,960	9,535	150	0	5,995	6,985
Polson	0	0	105	2,847,687	0	7,602	0	368,055	165,696
Poplar	0	0	0	331,202	0	887	0	45,992	124,603
Red Lodge	0	0	992	1,839,713	17,917	1,927	0	137,702	342,458
Rexford	0	0	0	46,677	1,942	131	0	1,755	3,272
Richey	0	0	10	148,878	9,689	38	0	27,614	6,587
Ronan	0	0	4	1,055,503	0	3,359	0	193,251	43,784
Roundup	0	0	1,068	1,156,549	3,168	1,922	0	88,242	237,562
Savage	0	0	395	136,374	560	667	0	8,870	43,842
Saco	0	0	0	92,316	0	10	0	4,793	57,835
Scobey	0	0	73	786,579	479	127	0	92,025	135,631
Shelby	0	0	139	1,810,527	41,796	842	0	253,954	224,499
Sheridan	0	0	1,360	487,410	0	118	0	39,128	90,208
Sidney	0	0	362	3,459,433	360	43	0	363,396	716,824
Stanford	0	0	0	286,403	0	375	0	31,685	17,615
Stevensville	0	0	154	884,131	0	1,286	0	71,066	164,788
St. Ignatius	0	0	0	247,001	23,661	1,445	0	29,399	0
Sunburst	0	0	978	206,228	31,838	115	0	26,934	566
Superior	0	0	512	545,934	0	905	0	49,875	148,140
Terry	0	0	0	347,272	2,236	252	0	51,877	92,603
Thompson Falls	0	0	0	719,155	0	449	0	58,059	199,369
Three Forks	0	0	170	773,713	0	1,005	0	59,777	141,430
Townsend	0	0	1,717	1,058,629	0	2,544	0	99,354	247,224
Troy	0	0	0	410,357	61	2,229	0	51,513	160,441
Twin Bridges	0	0	0	269,039	0	0	0	25,640	62,159
Valier	0	0	0	366,106	0	855	27,437	91,723	38,846
Virgina City	0	0	0	164,537	0	86	0	19,849	32,172
Walkerville	0	0	30	203,006	0	2,343	0	15,690	20,684
West Yellowstone	0	0	0	1,251,248	42,890	875	0	319,361	164,736
Westby	0	0	564	101,852	16,518	40	0	15,316	0
White Sulphur Sp	0	0	92	571,077	0	1,644	0	47,368	120,664
Whitefish	0	0	106	5,479,727	0	5,284	0	492,960	320,432
Whitehall	0	0	0	677,714	0	1,161	0	46,895	100,034
Wibaux	0	0	452	264,757	7,265	136	0	37,667	103,002
Winifred	0	0	203	63,120	11,256	0	0	8,144	0
Winnett	0	0	0	66,637	21,440	0	0	3,331	0
Wolf Point	0	0	0	1,340,732	461	114	0	182,375	363,327
Total	0	137,136	73,041	351,110,335	1,656,512	523,261	38,262	41,037,648	56,088,492

TY 1990 Taxable Valuations by Property Class – Cities

City/Town	Class 12	Class 13	Class 14	Class 15	Class 17	Class 18	Class 19	Class 20	Total
[illegible]berton	8,103	23	439	0	0	0	0	0	220,786
Anaconda	2,987	0	0	8,979	0	0	0	0	4,329,469
Bainville	10,085	0	1,022	27,658	0	0	0	0	186,422
Baker	42,908	0	0	13,129	0	0	0	0	1,534,164
Bearcreek	295	0	0	0	0	0	0	0	36,405
Belgrade	32,899	0	0	22,713	0	0	0	0	2,895,401
Belt	8,470	0	0	7,810	0	0	0	0	375,640
Big Sandy	10,991	0	0	11,522	0	0	0	0	634,974
Big Timber	16,138	0	0	23,313	0	0	0	0	1,760,498
Billings	915,008	0	13,053	172,372	202,220	0	5,637	0	112,682,170
Boulder	33,445	0	0	0	0	0	0	0	728,860
Bozeman	90,709	0	1,430	55,531	0	0	1,490	0	24,963,196
Bridger	8,364	0	0	0	0	0	0	0	571,185
Broadus	11,644	0	0	0	0	0	0	0	555,558
Broadview	7,055	0	413	7,823	0	0	0	0	139,304
Brockton	1,962	0	74	12,989	0	0	0	0	73,848
Browning	3,400	0	0	0	0	0	0	0	402,666
Cascade	22,093	0	0	23,917	0	0	0	0	515,905
Chester	13,125	0	0	17,774	0	0	0	0	818,035
Chinook	19,887	0	0	15,369	0	0	0	0	1,252,866
Choteau	11,561	0	2,140	20,859	0	0	0	0	1,487,166
Circle	7,033	0	0	9,062	0	0	0	0	742,306
Clyde Park	6,058	0	3,851	0	0	0	0	0	211,062
Columbia Falls	7,181	0	0	39,367	0	0	0	0	3,245,604
Columbus	29,468	0	0	14,083	0	0	0	0	2,234,101
Conrad	36,700	0	234	18,992	0	0	0	0	2,637,830
Culbertson	24,154	0	0	26,917	0	0	0	0	609,289
Cut Bank	35,001	0	0	0	0	0	0	0	3,521,912
Darby	15,120	0	0	4,853	0	0	0	0	510,004
Deer Lodge	69,678	0	0	2,319	0	0	0	0	2,526,011
Denton	13,273	0	0	18,916	0	0	0	0	266,146
[illegible]lon	53,710	0	0	16,883	0	0	0	0	3,376,701
[illegible]odson	6,927	0	0	13,392	0	0	0	0	105,163
Drummond	9,453	0	0	22,637	0	0	0	0	361,322
Dutton	6,445	0	9,012	6,583	0	0	0	0	328,719
East Helena	0	0	281	38,393	0	0	0	0	3,748,536
Ekalaka	4,352	0	4,195	0	0	0	0	0	245,408
Ennis	8,276	0	0	0	0	0	0	0	1,085,608
Eureka	24,724	83	3,664	7,602	0	0	0	0	841,678
Fairfield	10,476	0	0	6,281	0	0	0	0	651,197
Fairview	8,583	0	1,759	7,169	0	0	0	0	657,173
Flaxville	1,131	0	321	4,001	0	0	0	0	83,812
Forsyth	68,678	0	0	80,464	0	0	0	0	2,189,009
Fort Benton	25,530	0	48	20,154	0	0	0	0	1,428,460
Fort Peck	0	0	0	0	0	0	0	0	147,732
Froid	7,359	0	141	6,340	0	0	0	0	182,776
Fromberg	7,152	0	0	3,599	0	0	0	0	296,937
Geraldine	9,696	0	0	0	0	0	0	0	294,094
Glasgow	28,492	0	0	36,469	0	0	0	0	3,397,380
Glendive	39,924	0	0	646,920	0	0	0	3,238	6,002,904
Grass Range	8,313	0	0	0	0	0	0	0	68,077
Great Falls	478,781	0	33	303,089	0	0	0	0	59,447,688
Hamilton	54,111	0	1,409	5,992	0	0	0	0	4,131,866
Hardin	56,115	0	1,871	16,703	0	0	0	0	2,731,173
Harlem	0	0	0	22,398	0	0	0	0	691,565
Harlowton	5,803	0	0	0	0	0	0	0	759,737
Havre	155,727	0	0	101,096	0	0	0	0	9,041,011
Helena	191,150	0	154	118,153	806,168	0	207	0	35,293,923
Hingham	5,137	0	0	12,393	0	0	0	0	202,703
Hobson	10,613	0	0	11,540	0	0	0	0	142,884
Hot Springs	5,546	0	0	0	0	0	0	0	264,368
Hysham	9,715	0	0	0	0	0	0	0	231,814
[illegible]ay	1,353	0	2,066	8,908	0	0	0	0	32,908
[illegible]et	7,928	0	0	0	0	0	0	0	431,100
Jordan	24,300	0	0	0	0	0	0	0	283,749
Judith Gap	1,391	0	0	16,668	0	0	0	0	107,805
Kalispell	21,796	0	0	14,376	0	0	68	0	18,280,431
Kevin	1,623	0	0	8,441	0	0	0	0	93,571

TY 1990 Taxable Valuations by Property Class – Cities

City/Town	Class 12	Class 13	Class 14	Class 15	Class 17	Class 18	Class 19	Class 20	Total
Laurel	74,112	0	0	160,521	0	0	0	0	5,228,393
Lavina	3,956	0	7,945	0	0	0	0	0	148,037
Lewistown	97,698	0	0	12,093	0	0	0	0	4,855,606
Libby	649	0	185	32,570	0	0	0	0	3,075,602
Lima	8,990	0	0	0	0	0	0	0	164,320
Livingston	11,340	0	278	123,558	0	0	35	0	7,512,865
Lodge Grass	4,652	0	0	10,485	0	0	0	0	166,797
Malta	30,566	0	590	29,668	0	0	0	0	2,215,064
Manhattan	7,468	0	0	15,234	0	0	0	0	897,561
Medicine Lake	5,295	0	207	8,912	0	0	0	0	227,111
Melstone	12,942	0	0	0	0	0	0	0	138,723
Miles City	87,906	0	0	43,649	0	0	0	37	6,638,878
Missoula	225,260	18	4,326	247,841	0	0	0	0	53,070,556
Moore	11,367	0	0	6,785	0	0	0	0	222,612
Nashua	6,089	0	1,618	33,904	0	0	0	0	259,717
Neihart	1,918	0	1,557	0	0	14	0	0	157,510
Opheim	3,855	0	2,137	6,863	0	0	0	0	133,718
Outlook	1,275	0	3,567	1,252	0	0	0	0	77,225
Philipsburg	32,752	0	0	366	0	0	0	0	617,700
Pinesdale	5,713	774	8,040	0	0	0	0	0	131,260
Plains	33,923	0	0	14,532	0	0	0	0	885,472
Plentywood	16,116	0	243	18,769	0	0	0	0	2,031,550
Plevna	4,965	0	207	5,524	0	0	0	0	86,344
Polson	33,406	0	0	6,365	0	0	12	0	3,428,928
Poplar	17,615	0	0	4,231	0	0	0	0	524,530
Red Lodge	17,621	0	1,306	0	0	0	0	0	2,359,636
Rexford	8,228	0	0	0	0	0	0	0	62,005
Richey	5,478	0	0	0	0	0	0	0	196,294
Ronan	27,762	0	0	1,106	0	0	0	0	1,324,769
Sandup	30,480	0	927	0	0	0	0	0	1,519,918
Sargate	4,576	0	1,623	0	0	0	0	0	196,907
Saco	5,643	0	0	20,206	0	0	0	0	180,803
Scobey	6,633	0	1,596	13,074	0	0	0	0	1,036,217
Shelby	30,330	0	427	52,582	0	0	0	0	2,415,096
Sheridan	14,500	0	10,585	1,378	0	0	0	0	644,687
Sidney	61,542	0	1,185	18,231	0	0	0	0	4,621,376
Stanford	11,693	0	3,111	9,641	0	0	0	0	360,523
Stevensville	7,845	0	0	2,407	0	0	567	0	1,132,244
St. Ignatius	9,790	0	108	0	0	0	0	0	311,404
Sunburst	2,108	0	3,278	19,357	0	0	0	0	291,402
Superior	21,868	95	0	41,543	0	0	0	0	808,871
Terry	21,749	0	0	14,392	0	0	0	0	530,386
Thompson Falls	35,303	0	0	25,123	0	0	0	0	1,037,459
Three Forks	27,166	0	0	3,140	0	0	0	0	1,006,401
Townsend	37,466	0	4,785	32,156	0	0	140	0	1,484,015
Troy	27,930	0	527	18,856	0	0	0	0	671,914
Twin Bridges	6,908	0	0	5,115	0	0	0	0	368,861
Valier	4,104	0	0	3,266	0	0	0	0	532,337
Virgina City	0	0	0	0	0	0	0	0	216,644
Walkerville	4,328	0	0	0	0	42	0	0	246,123
West Yellowstone	39,540	0	0	0	0	0	0	0	1,818,650
Westby	1,110	0	850	854	0	0	0	0	137,104
White Sulphur Sp	31,368	0	961	0	0	0	0	0	773,174
Whitefish	42,880	976	0	0	0	0	0	0	6,342,365
Whitehall	18,670	0	0	24,892	0	0	0	0	869,366
Wibaux	11,971	0	0	22,590	0	0	0	0	447,840
Winifred	2,930	0	3,213	0	0	0	0	0	88,866
Winnett	12,527	0	0	0	0	0	0	0	103,935
Wolf Point	44,325	0	0	18,767	0	0	0	0	1,950,101
Total	4,251,305	1,968	112,992	3,264,707	1,008,388	56	8,156	3,275	459,313,535

Exempt Furniture and Fixtures From Property Tax

Definition of Furniture and Fixtures :

- Office and Store Machines
- Radio and Phone Systems
- Medical and Dental Equipment
- Hotel, Motel and Apartment Furniture
- Bar and Restaurant Equipment
- Computer Hardware and Software
- Data Processing Equipment
- Vending Machines
- Gas Pumps

Exempt Furniture and Fixtures From Property Tax
Impact to TY 1990 Taxable Value and Tax Dollars

	Reduction in Taxable Value	Reduction in Tax Dollars
Commercial	$30,950,000	$12,100,000
Utilities	3,900,000	1,240,000
Total	$34,850,000	$13,340,000

Exempt Furniture and Fixtures From Property Tax

Estimated Annual Savings in Administrative Costs:

$533,000

Impact of HB 20 (Personal Property Tax Reduction)

Tax Year	Mill Levies Used	Taxable Value	Tax Dollars
1990	TY 1990	$61,865,000	$19,262,000
1989	TY 1990	53,956,000	18,285,700
Difference due to using TY 1989 as a Base Year in Reimbursement Payment Formula	>>>>>>>	$7,909,000	$976,300

Impact of HB 20 (Personal Property Tax Reduction) on TY 90 Taxable Values

	Loss in Taxable Value		Loss in Tax Revenue					
County	Dollars	Percent	Foundation Program	U System	Counties	Schools	Cities/ Towns	Total
Beaverhead	600,469	4.11%	24,019	3,603	48,308	95,468	11,486	182,883
Big Horn	2,823,169	10.52%	112,927	16,939	176,392	340,215	8,550	655,023
Blaine	451,189	3.32%	18,048	2,707	29,843	74,510	9,091	134,200
Broadwater	393,733	3.24%	15,749	2,362	28,461	40,556	2,924	90,052
Carbon	425,551	2.59%	17,022	2,553	25,167	72,573	8,772	126,087
Carter	177,547	3.21%	7,102	1,065	16,863	20,530	1,068	46,628
Cascade	2,523,453	2.79%	100,938	15,141	238,138	480,157	166,914	1,001,289
Chouteau	1,000,830	4.04%	40,033	6,005	75,933	146,373	7,409	275,753
Custer	438,359	3.02%	17,534	2,630	40,864	89,476	30,548	181,052
Daniels	314,585	4.89%	12,583	1,888	34,088	62,796	3,915	115,270
Dawson	618,954	3.33%	24,758	3,714	53,515	119,932	22,260	224,178
Deer Lodge	177,465	2.06%	7,099	1,065	29,857	28,752	1,223	67,995
Fallon	1,077,113	7.77%	43,085	6,463	30,410	99,743	5,343	185,043
Fergus	937,271	4.53%	37,491	5,624	69,452	170,261	25,555	308,383
Flathead	3,260,210	3.47%	130,408	19,561	329,092	630,896	128,783	1,238,740
Gallatin	2,852,882	4.01%	114,115	17,117	203,981	506,234	138,169	979,617
Garfield	194,965	3.71%	7,799	1,170	20,384	21,178	787	51,317
Glacier	761,270	4.00%	30,451	4,568	34,135	89,215	14,294	172,663
Golden Valley	121,572	2.36%	4,863	729	6,299	16,380	255	28,526
Granite	203,258	2.77%	8,130	1,220	18,793	33,313	3,975	65,431
Hill	1,082,720	3.65%	43,309	6,496	78,725	156,576	24,047	309,153
Jefferson	1,737,922	7.83%	69,517	10,428	108,151	304,113	2,840	495,048
Judith Basin	234,093	2.66%	9,364	1,405	20,734	32,495	1,009	65,006
Lake	766,444	2.67%	30,658	4,599	65,116	114,856	21,313	236,541
Lewis And Clark	1,942,160	2.95%	77,686	11,653	195,750	388,289	118,877	792,255
Liberty	399,738	4.24%	15,990	2,398	34,537	46,875	1,248	101,048
Lincoln	2,326,211	7.19%	93,048	13,957	97,631	410,447	12,659	627,743
Madison	910,176	4.77%	36,407	5,461	54,074	121,698	4,430	222,070
Mccone	423,111	5.42%	16,924	2,539	49,204	58,358	4,147	131,172
Meagher	174,193	2.17%	6,968	1,045	13,011	19,286	1,709	42,018
Mineral	216,528	2.70%	8,661	1,299	19,442	45,664	2,036	77,102
Missoula	5,930,409	5.13%	237,216	35,582	594,583	1,186,671	264,416	2,318,469
Musselshell	276,744	4.08%	11,070	1,660	24,756	44,573	2,714	84,773
Park	1,390,378	6.22%	55,615	8,342	91,334	212,774	38,995	407,060
Petroleum	58,867	3.37%	2,355	353	4,618	9,841	75	17,242
Phillips	1,005,429	4.27%	40,217	6,033	44,721	131,298	6,872	229,141
Pondera	663,044	4.53%	26,522	3,978	60,078	106,556	9,173	206,307
Powder River	529,057	8.77%	21,162	3,174	66,942	66,234	1,630	159,142
Powell	401,010	3.20%	16,040	2,406	30,597	69,011	4,391	122,445
Prairie	165,585	3.89%	6,623	994	18,512	18,012	1,885	46,026
Ravalli	720,729	2.41%	28,829	4,324	55,741	117,998	23,979	230,871
Richland	1,669,548	7.53%	66,782	10,017	103,178	289,579	15,189	484,745
Roosevelt	1,019,380	3.96%	40,775	6,116	61,785	164,299	10,234	283,208
Rosebud	2,540,140	1.42%	101,606	15,241	18,939	194,470	5,929	336,184
Sanders	325,422	1.36%	13,017	1,953	21,263	44,355	7,255	87,842
Sheridan	1,305,208	10.49%	52,208	7,831	48,019	178,173	9,051	295,282
Silver Bow	2,459,019	5.19%	98,361	14,754	299,336	469,179	258	881,888
Stillwater	861,211	4.69%	34,448	5,167	64,961	137,184	14,084	255,846
Sweet Grass	177,207	2.30%	7,088	1,063	16,099	30,622	4,223	59,096
Teton	636,909	4.20%	25,476	3,821	57,723	107,324	6,001	200,346
Toole	1,120,900	6.38%	44,836	6,725	81,433	147,700	12,761	293,455
Treasure	105,012	2.13%	4,200	630	8,234	14,934	867	28,865
Valley	684,184	2.60%	27,367	4,105	41,078	133,869	15,726	222,146
Wheatland	137,064	1.82%	5,483	822	11,417	18,786	1,858	38,365
Wibaux	314,636	7.53%	12,585	1,888	24,425	31,511	1,653	72,062
Yellowstone	7,800,907	4.05%	312,036	46,805	619,704	1,380,634	312,648	2,671,828
Statewide	61,865,138	4.24%	2,474,606	371,191	4,715,827	10,142,800	1,557,502	19,261,925

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